



# Schedule 4.4 – 2021 Non- Expansion Capital

March 3, 2023

## 2021 Non-Expansion Capital

Provided below are the specific capital expenditures unrelated to load growth that were included in Liberty's 2021 approved budget, and actual amounts expended in 2021. Further provided below is an analysis of any material variances between actual and budget.

	(1) Capital Expenditures Unrelated to Load Growth	(2) 2021 Budget Unrelated to Load Growth	(3)=(1)-(2) Variance
General plant			
Computer hardware and software	124	187	(63)
Tools and work equipment	57	63	(6)
Office furniture and equipment	-	5	(5)
Transportation	12	191	(179)
Incentives	-	-	-
Leasehold improvements	4	60	(56)
Subtotal	196	506	(310)
Distribution plant			
Land	-	-	-
Rights of way and easements	-	-	-
Distribution mains	-	238	(238)
Street services	-	-	-
Meters and regulators	495	1,868	(1,374)
Stations	-	-	-
Subtotal	495	2,106	(1,612)
21 Total plant unrelated to load growth	691	2,612	(1,921)

Computer Hardware and Software are \$63K under budget primarily due to Server budget not spent (\$104K), additional Laptop replacements (\$67K), offset by Telephone upgrades not budgeted (\$104K), and replaced printers/copiers (\$5K).

Tools and Equipment are \$6K under budget due to underspends on Service Department equipment (\$9K), Contingency (\$7K), M&R on Electronic Pressure Recorders and Gauges (\$6K), offset by overspend on Construction Electrofusion Machine (\$16K).

Office Furniture and Equipment are \$5K under budget due to no furniture replacements in 2021.

Transportation is \$179K under budget due to backorder of planned vehicle purchases (\$191K), offset by unplanned purchase of trailers (\$11K).



- 1 Leasehold Improvements is under budget \$57K mainly due to lack of spend on office renovations in Saint
- 2 John and Moncton, as a result of COVID 19 restriction.
- 3 Distribution Mains are \$238K under budget mainly due to no looping projects (reliability) and relocation
- 4 project work completed in 2021.
- 5 Meters are \$1.37M under budget mainly due to slightly higher than expected government inspections work
- 6 (\$29K), offset by lower associated O&M allocations (\$1.4K) planned in 2021. Lower allocations are a result
- 7 of costs flowing through early in the year in other construction areas (Mains and Services) attracting O&M
- 8 (reducing expected allocation to GI Meters).

